

**REPORT  
ON THE  
COST REPORT REVIEW**

**JOHN F. KENNEDY MEMORIAL HOSPITAL  
INDIO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1477584993**

**FISCAL PERIOD ENDED  
MAY 31, 2011**

**Audits Section—Santa Ana  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Margaret A. Varho  
Audit Supervisor: Henry Igboke  
Auditors: Ted Ha/Monique Nguyen**



State of California—Health and Human Services Agency  
Department of Health Care Services



EDMUND G. BROWN JR.  
GOVERNOR

Date: November 21, 2013

Craig Armin  
Vice President  
Government Programs  
Tenet Healthcare Corporation  
1445 Rose Avenue, Suite 1400  
Dallas, TX 75202-2703

JOHN F. KENNEDY MEMORIAL HOSPITAL  
NATIONAL PROVIDER IDENTIFIER 1477584993  
FISCAL PERIOD ENDED MAY 31, 2011

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$37,953, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement ( NONCONTRACT Schedules)
3. Computation of Medi-Cal Cost (CONTRACT Schedules)
4. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief  
Department of Health Care Services  
Office of Administrative Hearings and Appeals  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
PO Box 997413  
Sacramento, CA 95899

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

Craig Armin  
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If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

***(Original signed by Margaret A. Varho)***

Margaret A. Varho, Chief  
Audits Section—Santa Ana  
Financial Audits Branch

Certified

# SUMMARY OF FINDINGS

**Provider Name:**  
**JOHN F. KENNEDY MEMORIAL HOSPITAL**

**Fiscal Period Ended:**  
**MAY 31, 2011**

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1477584993</b> Reported Net Change Audited Amount Due Provider (State)	\$ 0 \$ (821) \$ (821)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b> Reported Net Change Audited Amount Due Provider (State)	\$ 0 \$ 0 \$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b> Reported Net Change Audited Amount Due Provider (State)	\$ 0 \$ 0 \$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI: 1477584993</b> Reported Net Change Audited Cost Audited Amount Due Provider (State)		\$ 19,525,942 \$ 933,212 \$ 20,459,154
	\$ (37,132)	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider NPI:</b> Reported Net Change Audited Cost Per Day Audited Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00
	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider NPI:</b> Reported Net Change Audited Cost Per Day Audited Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00
	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider NPI:</b> Reported Net Change Audited Cost Per Day Audited Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00
	\$ 0	
<b>8. Total Medi-Cal Settlement</b> <b>Due Provider (State) - (Lines 1 through 7)</b>	\$ (37,953)	
<b>9. Total Medi-Cal Cost</b>		\$ 20,459,154

# SUMMARY OF FINDINGS

Provider Name:  
JOHN F. KENNEDY MEMORIAL HOSPITAL

Fiscal Period Ended:  
MAY 31, 2011

	SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b>		
Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b>		
Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b>		
Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b>		
Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b>		
Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b>		
Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement</b>		
Due Provider - (Lines 10 through 15)	\$ 0	
<b>17. Total Combined Audited Settlement Due</b>		
Provider (State/CMSP/RHC) - (Line 8 + Line 16)	\$ (37,953)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
JOHN F. KENNEDY MEMORIAL HOSPITAL

Fiscal Period Ended:  
MAY 31, 2011

Provider NPI:  
1477584993

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ 0	\$ 19,453
2. Excess Reasonable Cost Over Charges (Schedule 2)		\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ 0	\$ N/A
4.	\$	\$ 0	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)		\$ 0	\$ 19,453
6. Interim Payments (Adj 5)		\$ 0	\$ (20,274)
7. Balance Due Provider (State)		\$ 0	\$ (821)
8. Duplicate Payments (Adj )		\$ 0	\$ 0
9.	\$	\$ 0	\$ 0
10.	\$	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ 0	\$ (821)
		(To Summary of Findings)	

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
JOHN F. KENNEDY MEMORIAL HOSPITALFiscal Period Ended:  
MAY 31, 2011Provider NPI:  
1477584993

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 0 \$ 19,453

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 4) \$ 0 \$ 222,320

3. Inpatient Ancillary Service Charges (Adj 4) \$ 0 \$ 11,434

4. Total Charges - Medi-Cal Inpatient Services \$ 0 \$ 233,754

5. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 0 \$ 214,3016. Excess of Reasonable Cost Over Customary Charges  
(Line 1 minus Line 4) \$ 0 \$ 0  
(To Schedule 1)

\* If charges exceed reasonable cost, no further calculation necessary for this schedule.



COMPUTATION OF  
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:  
JOHN F. KENNEDY MEMORIAL HOSPITALFiscal Period Ended:  
MAY 31, 2011Provider NPI:  
1477584993

		REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)		\$ 0	\$ 896
2. Medi-Cal Inpatient Routine Services (Schedule 4)		\$ 0	\$ 18,557
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )		\$ 0	\$ 0
4.	\$ \$	0	0
5.	\$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)		\$ 0	\$ 19,453
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)		\$ (See Schedule 1)	\$ 0
8. SUBTOTAL		\$ 0	\$ 19,453
		(To Schedule 2)	
9. Medi-Cal Deductible (Adj )		\$ 0	\$ 0
10. Medi-Cal Coinsurance (Adj )		\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients		\$ 0	\$ 19,453
		(To Schedule 1)	

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
JOHN F. KENNEDY MEMORIAL HOSPITALFiscal Period Ended:  
MAY 31, 2011Provider NPI:  
1477584993

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

## REPORTED

## AUDITED

## INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj )	25,415	25,415
2. Inpatient Days (include private, exclude swing-bed)	25,415	25,415
3. Private Room Days (exclude swing-bed private room) (Adj )	2	2
4. Semi-Private Room Days (exclude swing-bed) (Adj )	25,413	25,413
5. Medicare NF Swing-Bed Days through Dec 31 (Adj )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj )	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj )	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj )	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj )	0	0

## SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj )	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$ 26,166,532	\$ 26,138,604
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 26,166,532	\$ 26,138,604

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 55,029,948	\$ 55,029,948
29. Private Room Charges (excluding swing-bed charges)	\$ 4,158	\$ 4,158
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 55,025,790	\$ 55,025,790
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.475496	\$ 0.474989
32. Average Private Room Per Diem Charge (L 29 ÷ L 3)	\$ 2,079.00	\$ 2,079.00
33. Average Semi-Private Room Per Diem Charge (L 30 ÷ L 4)	\$ 2,165.26	\$ 2,165.26
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ (86.26)	\$ (86.26)
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ (41.02)	\$ (40.97)
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ (82)	\$ (82)
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 26,166,614	\$ 26,138,686

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,029.57	\$ 1,028.47
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 18,557
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 18,557

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
JOHN F. KENNEDY MEMORIAL HOSPITALFiscal Period Ended:  
MAY 31, 2011Provider NPI:  
1477584993

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 2,718,504	\$ 2,705,539
2. Total Inpatient Days (Adj )	3,969	3,969
3. Average Per Diem Cost	\$ 684.93	\$ 681.67
4. Medi-Cal Inpatient Days (Adj )		0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 6,731,424	\$ 6,719,579
7. Total Inpatient Days (Adj )	3,345	3,345
8. Average Per Diem Cost	\$ 2,012.38	\$ 2,008.84
9. Medi-Cal Inpatient Days (Adj )		0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>BURN INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>NICU</b>		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27)	\$ 2,700,964	\$ 2,695,843
27. Total Inpatient Days (Adj )	2,055	2,055
28. Average Per Diem Cost	\$ 1,314.34	\$ 1,311.85
29. Medi-Cal Inpatient Days (Adj )		0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
31. Per Diem Rate (Adj 2)	\$ 0.00	\$ 381.37
32. Medi-Cal Inpatient Days (Adj 2)	0	39
33. Cost Applicable to Medi-Cal	\$ 0	\$ 14,873
<b>ADMINISTRATIVE DAYS</b>		
34. Per Diem Rate (Adj 2)	\$ 0.00	\$ 409.38
35. Medi-Cal Inpatient Days (Adj 2)	0	9
36. Cost Applicable to Medi-Cal	\$ 0	\$ 3,684
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 0	\$ 18,557

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
JOHN F. KENNEDY MEMORIAL HOSPITALFiscal Period Ended:  
MAY 31, 2011Provider NPI:  
1477584993

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj )	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj )	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj )	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj )	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
25. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
26. Total Inpatient Days (Adj )	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj )	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

## SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
JOHN F. KENNEDY MEMORIAL HOSPITALFiscal Period Ended:  
MAY 31, 2011Provider NPI:  
1477584993

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj )	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
<b>ANCILLARY COST CENTERS</b>						
50.00	Operating Room	\$ 8,322,519	\$ 97,355,002	0.085486	\$ 0	\$ 0
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Delivery Room and Labor Room	6,144,659	21,566,374	0.284918	0	0
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	5,367,797	65,082,870	0.082476	0	0
54.01	Ultrasound	842,583	16,760,734	0.050271	0	0
56.00	Radioisotope	313,182	1,601,733	0.195527	0	0
57.00	Computed Tomography (CT) Scan	0	0	0.000000	0	0
58.00	Magnetic Resonance Imaging (MRI)	393,350	5,870,815	0.067001	0	0
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	6,952,660	87,376,161	0.079572	5,419	431
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0.000000	0	0
63.00	Blood Storing, Processing, & Trans.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	2,636,404	38,401,874	0.068653	0	0
66.00	Physical Therapy	689,662	3,435,071	0.200771	0	0
67.00	Occupational Therapy	144,416	829,203	0.174163	0	0
68.00	Speech Pathology	15,677	151,737	0.103318	0	0
69.00	Electrocardiology	303,855	4,738,499	0.064125	0	0
69.02	Cardiovascular Lab	1,444,093	10,770,563	0.134078	0	0
70.00	Electroencephalography	88,627	91,909	0.964287	0	0
71.00	Medical Supplies Charged to Patients	5,405,323	45,353,287	0.119183	0	0
72.00	Impl. Dev. Charged to Patients	8,547,283	30,681,634	0.278580	0	0
73.00	Drugs Charged to Patients	7,994,015	103,399,074	0.077312	6,015	465
74.00	Renal Dialysis	499,682	3,074,499	0.162525	0	0
76.05	Neonatal Ancillary Services	80,072	265,286	0.301831	0	0
76.99	Lithotripter	4,533	18,400	0.246356	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.01	Arthritis Clinic	0	0	0.000000	0	0
90.02	Ortho Clinic	1,965,924	2,305,142	0.852843	0	0
91.00	Emergency	7,295,092	52,490,088	0.138980	0	0
92.00	Observation Beds	0	2,940,774	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	\$ 65,451,408	\$ 594,560,729		\$ 11,434	\$ 896

(To Schedule 3)

## STATE OF CALIFORNIA

SCHEDULE 6  
PROGRAM: NONCONTRACT

## ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
JOHN F. KENNEDY MEMORIAL HOSPITAL

Fiscal Period Ended:  
MAY 31, 2011

Provider NPI:  
1477584993

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 3)	AUDITED
50.00	Operating Room	\$	\$	\$ 0
51.00	Recovery Room			0
52.00	Delivery Room and Labor Room			0
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic			0
54.01	Ultrasound			0
56.00	Radioisotope			0
57.00	Computed Tomography (CT) Scan			0
58.00	Magnetic Resonance Imaging (MRI)			0
59.00	Cardiac Catheterization			0
60.00	Laboratory		5,419	5,419
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells			0
63.00	Blood Storing, Processing, & Trans.			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy			0
66.00	Physical Therapy			0
67.00	Occupational Therapy			0
68.00	Speech Pathology			0
69.00	Electrocardiology			0
69.02	Cardiovascular Lab			0
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients			0
72.00	Impl. Dev. Charged to Patients			0
73.00	Drugs Charged to Patients		6,015	6,015
74.00	Renal Dialysis			0
76.05	Neonatal Ancillary Services			0
76.99	Lithotripter			0
78.00				0
79.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
87.00				0
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.01	Arthritis Clinic			0
90.02	Ortho Clinic			0
91.00	Emergency			0
92.00	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 0	\$ 11,434	\$ 11,434

(To Schedule 5)

### COMPUTATION OF PROFESSIONAL COMPONENT OF HOSPITAL BASED PHYSICIAN'S REMUNERATION

**Provider Name:**  
**JOHN F. KENNEDY MEMORIAL HOSPITAL**

**Fiscal Period Ended:**  
**MAY 31, 2011**

**Provider NPI:**  
**1477584993**

[illegible]

(To Schedule 3)

## COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:  
JOHN F. KENNEDY MEMORIAL HOSPITAL

Fiscal Period Ended:  
MAY 31, 2011

Provider NPI:  
1477584993

			REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)		\$ 19,525,942	\$ 20,459,154
2.	Excess Reasonable Cost Over Charges (Contract Sch 2)		\$ 0	\$ 0
3.	Medi-Cal Inpatient Hospital Based Physician Services		\$ 0	\$ N/A
4.		\$	\$ 0	\$ 0
5.	Subtotal (Sum of Lines 1 through 4)		\$ 19,525,942	\$ 20,459,154
6.		\$	\$ 0	\$ 0
7.		\$	\$ 0	\$ 0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)		\$ 19,525,942	\$ 20,459,154
			(To Summary of Findings)	
9.	Medi-Cal Overpayments (Adj )		\$ 0	\$ 0
10.	Medi-Cal Credit Balances (Adj 10)		\$ 0	\$ (37,132)
11.		\$	\$ 0	\$ 0
12.		\$	\$ 0	\$ 0
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ 0	\$ (37,132)
			(To Summary of Findings)	



COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
JOHN F. KENNEDY MEMORIAL HOSPITALFiscal Period Ended:  
MAY 31, 2011Provider NPI:  
1477584993

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Contract Sch 3) \$ 19,620,384 \$ 20,621,592

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 8) \$ 30,073,996 \$ 32,252,5463. Inpatient Ancillary Service Charges (Adj 8) \$ 73,447,260 \$ 79,589,3824. Total Charges - Medi-Cal Inpatient Services \$ 103,521,256 \$ 111,841,9285. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 83,900,872 \$ 91,220,3366. Excess of Reasonable Cost Over Customary Charges  
(Line 1 minus Line 4) \$ 0 \$ 0  
(To Contract Sch 1)

\* If charges exceed reasonable cost, no further calculation necessary for this schedule.

**COMPUTATION OF  
MEDI-CAL NET COST OF COVERED SERVICES**

**Provider Name:**  
**JOHN F. KENNEDY MEMORIAL HOSPITAL**

**Fiscal Period Ended:**  
**MAY 31, 2011**

**Provider NPI:**  
**1477584993**

	<b>REPORTED</b>	<b>AUDITED</b>
1. Medi-Cal Inpatient Ancillary Services (Contract Sch 5)	\$ <u>8,448,364</u>	\$ <u>8,944,460</u>
2. Medi-Cal Inpatient Routine Services (Contract Sch 4)	\$ <u>11,172,020</u>	\$ <u>11,677,132</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ <u>0</u>	\$ <u>0</u>
4. Medical and Other Services	\$ <u>0</u>	\$ <u>0</u>
5. \$ \$	<u>0</u>	<u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>19,620,384</u>	\$ <u>20,621,592</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Contract Sch 7)	( See \$ <u>Contract Sch 1)</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>19,620,384</u>	\$ <u>20,621,592</u>
	(To Contract Sch 2)	
9. Medi-Cal Deductible (Adj 9)	\$ <u>(43,496)</u>	\$ <u>(57,176)</u>
10. Medi-Cal Coinsurance (Adj 9)	\$ <u>(50,946)</u>	\$ <u>(105,262)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u>19,525,942</u>	\$ <u>20,459,154</u>
	(To Contract Sch 1)	

**COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

**Provider Name:**  
**JOHN F. KENNEDY MEMORIAL HOSPITAL**

**Fiscal Period Ended:**  
**MAY 31, 2011**

**Provider NPI:**  
**1477584993**

**GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS****REPORTED****AUDITED****INPATIENT DAYS**

1. Total Inpatient Days (include private & swing-bed) (Adj )	25,415	25,415
2. Inpatient Days (include private, exclude swing-bed)	25,415	25,415
3. Private Room Days (exclude swing-bed private room) (Adj )	2	2
4. Semi-Private Room Days (exclude swing-bed) (Adj )	25,413	25,413
5. Medicare NF Swing-Bed Days through Dec 31 (Adj )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj )	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj )	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj )	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 6)	6,507	6,978

**SWING-BED ADJUSTMENT**

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj )	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$ 26,166,532	\$ 26,138,604
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 26,166,532	\$ 26,138,604

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj )	\$ 55,029,948	\$ 55,029,948
29. Private Room Charges (excluding swing-bed charges) (Adj )	\$ 4,158	\$ 4,158
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj )	\$ 55,025,790	\$ 55,025,790
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.475496	\$ 0.474989
32. Average Private Room Per Diem Charge (L 29 ÷ L 3)	\$ 2,079.00	\$ 2,079.00
33. Average Semi-Private Room Per Diem Charge (L 30 ÷ L 4)	\$ 2,165.26	\$ 2,165.26
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ (86.26)	\$ (86.26)
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ (41.02)	\$ (40.97)
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ (82)	\$ (82)
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 26,166,614	\$ 26,138,686

**PROGRAM INPATIENT OPERATING COST**

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,029.57	\$ 1,028.47
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 6,699,412	\$ 7,176,664
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 4,472,608	\$ 4,500,468
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 11,172,020	\$ 11,677,132
	(To Contract Sch 3)	

**COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

**Provider Name:**  
**JOHN F. KENNEDY MEMORIAL HOSPITAL**

**Fiscal Period Ended:**  
**MAY 31, 2011**

**Provider NPI:**  
**1477584993**

<b>SPECIAL CARE AND/OR NURSERY UNITS</b>	<b>REPORTED</b>	<b>AUDITED</b>
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 2,718,504	\$ 2,705,539
2. Total Inpatient Days (Adj )	3,969	3,969
3. Average Per Diem Cost	\$ 684.93	\$ 681.67
4. Medi-Cal Inpatient Days (Adj 6)	2,213	2,311
5. Cost Applicable to Medi-Cal	\$ 1,515,750	\$ 1,575,339
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 6,731,424	\$ 6,719,579
7. Total Inpatient Days (Adj )	3,345	3,345
8. Average Per Diem Cost	\$ 2,012.38	\$ 2,008.84
9. Medi-Cal Inpatient Days (Adj 6)	585	440
10. Cost Applicable to Medi-Cal	\$ 1,177,242	\$ 883,890
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )		0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>BURN INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj )		0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>NICU</b>		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27)	\$ 2,700,964	\$ 2,695,843
27. Total Inpatient Days (Adj )	2,055	2,055
23. Average Per Diem Cost	\$ 1,314.34	\$ 1,311.85
24. Medi-Cal Inpatient Days (Adj 6)	1,354	1,556
25. Cost Applicable to Medi-Cal	\$ 1,779,616	\$ 2,041,239
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 4,472,608	\$ 4,500,468
	(To Contract Sch 4)	

**COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

**Provider Name:**  
**JOHN F. KENNEDY MEMORIAL HOSPITAL**

**Fiscal Period Ended:**  
**MAY 31, 2011**

**Provider NPI:**  
**1477584993**

<b>SPECIAL CARE UNITS</b>	<b>REPORTED</b>	<b>AUDITED</b>
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj )	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj )	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj )	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj )	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
25. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
26. Total Inpatient Days (Adj )	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj )	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Contract Sch 4)

## SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
JOHN F. KENNEDY MEMORIAL HOSPITAL

Fiscal Period Ended:  
MAY 31, 2011

Provider NPI:  
1477584993

		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj )	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
<b>ANCILLARY COST CENTERS</b>						
50.00	Operating Room	\$ 8,322,519	\$ 97,355,002	0.085486	\$ 15,534,196	\$ 1,327,961
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Delivery Room and Labor Room	6,144,659	21,566,374	0.284918	8,532,737	2,431,134
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	5,367,797	65,082,870	0.082476	3,562,240	293,801
54.01	Ultrasound	842,583	16,760,734	0.050271	631,258	31,734
56.00	Radioisotope	313,182	1,601,733	0.195527	151,085	29,541
57.00	Computed Tomography (CT) Scan	0	0	0.000000	0	0
58.00	Magnetic Resonance Imaging (MRI)	393,350	5,870,815	0.067001	0	0
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	6,952,660	87,376,161	0.079572	12,022,148	956,621
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0.000000	0	0
63.00	Blood Storing, Processing, & Trans.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	2,636,404	38,401,874	0.068653	4,014,320	275,595
66.00	Physical Therapy	689,662	3,435,071	0.200771	144,672	29,046
67.00	Occupational Therapy	144,416	829,203	0.174163	59,070	10,288
68.00	Speech Pathology	15,677	151,737	0.103318	11,685	1,207
69.00	Electrocardiology	303,855	4,738,499	0.064125	272,274	17,460
69.02	Cardiovascular Lab	1,444,093	10,770,563	0.134078	1,542,648	206,835
70.00	Electroencephalography	88,627	91,909	0.964287	13,444	12,964
71.00	Medical Supplies Charged to Patients	5,405,323	45,353,287	0.119183	12,276,607	1,463,158
72.00	Impl. Dev. Charged to Patients	8,547,283	30,681,634	0.278580	415,407	115,724
73.00	Drugs Charged to Patients	7,994,015	103,399,074	0.077312	17,923,532	1,385,709
74.00	Renal Dialysis	499,682	3,074,499	0.162525	455,518	74,033
76.05	Neonatal Ancillary Services	80,072	265,286	0.301831	0	0
76.99	Lithotripter	4,533	18,400	0.246356	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.01	Arthritis Clinic	0	0	0.000000	0	0
90.02	Ortho Clinic	1,965,924	2,305,142	0.852843	0	0
91.00	Emergency	7,295,092	52,490,088	0.138980	2,026,541	281,649
92.00	Observation Beds	0	2,940,774	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	\$ 65,451,408	\$ 594,560,729		\$ 79,589,382	\$ 8,944,460

(To Contract Sch 3)

\* From Schedule 8, Column 26

## ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
JOHN F. KENNEDY MEMORIAL HOSPITAL

Fiscal Period Ended:  
MAY 31, 2011

Provider NPI:  
1477584993

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 7)	AUDITED
50.00	Operating Room	\$ 10,793,178	\$ 4,741,018	\$ 15,534,196
51.00	Recovery Room			0
52.00	Delivery Room and Labor Room	10,279,948	(1,747,211)	8,532,737
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic	3,287,469	274,771	3,562,240
54.01	Ultrasound	1,933,118	(1,301,860)	631,258
56.00	Radioisotope	125,131	25,954	151,085
57.00	Computed Tomography (CT) Scan			0
58.00	Magnetic Resonance Imaging (MRI)	575,845	(575,845)	0
59.00	Cardiac Catheterization			0
60.00	Laboratory	10,435,223	1,586,925	12,022,148
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells			0
63.00	Blood Storing, Processing, & Trans.			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	6,734,949	(2,720,629)	4,014,320
66.00	Physical Therapy	141,940	2,732	144,672
67.00	Occupational Therapy	57,884	1,186	59,070
68.00	Speech Pathology	11,734	(49)	11,685
69.00	Electrocardiology	259,722	12,552	272,274
69.02	Cardiovascular Lab	552,383	990,265	1,542,648
70.00	Electroencephalography	15,246	(1,802)	13,444
71.00	Medical Supplies Charged to Patients	7,251,459	5,025,148	12,276,607
72.00	Impl. Dev. Charged to Patients	88,044	327,363	415,407
73.00	Drugs Charged to Patients	18,408,775	(485,243)	17,923,532
74.00	Renal Dialysis	402,505	53,013	455,518
76.05	Neonatal Ancillary Services	160,928	(160,928)	0
76.99	Lithotripter			0
78.00				0
79.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
87.00				0
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.01	Arthritis Clinic			0
90.02	Ortho Clinic	199	(199)	0
91.00	Emergency	1,931,580	94,961	2,026,541
92.00	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 73,447,260	\$ 6,142,122	\$ 79,589,382





**SCHEDULE 8**

Fiscal Period Ended:

MAY 31, 2011

[illegible]

**SCHEDULE 8**

Fiscal Period Ended:

MAY 31, 2011

[illegible]

**SCHEDULE 8**

Fiscal Period Ended:

MAY 31, 2011

[illegible]

**Provider Name:**  
**JOHN F. KENNEDY MEMORIAL HOSPITAL**

### SCHEDULE 8.1

**Fiscal Period Ended:**  
**MAY 31, 2011**

TRIAL BALANCE		ALLOC	EMPLOYEE	ALLOC	ALLOC	ALLOC	ALLOC	ALLOC	ALLOC	ALLOC	ALLOC	ACCUMULATE	ADMINIS-
EXPENSES		COST	BENEFITS	COST	COST	COST	COST	COST	COST	COST	COST	COST	TRATIVE &
		3.09	4.00	5.01	5.02	5.03	5.04	5.05	5.06	5.07	5.08		GENERAL
													5.00
GENERAL SERVICE COST CENTER													
1.00	Capital Related Costs-Buildings and Fixture												
2.00	Capital Related Costs-Movable Equipment												
3.00	Other Capital Related Costs												
3.01													
3.02													
3.03													
3.04													
3.05													
3.06													
3.07													
3.08													
3.09													
4.00	Employee Benefits	0											
5.01		0	0										
5.02		0	0	0									
5.03		0	0	0	0								
5.04		0	0	0	0	0							
5.05		0	0	0	0	0	0						
5.06		0	0	0	0	0	0	0					
5.07		0	0	0	0	0	0	0	0				
5.08		0	0	0	0	0	0	0	0	0			
5.00	Administrative and General	0	805,799	0	0	0	0	0	0	0	0	20,994,528	
6.00	Maintenance and Repairs	0	0	0	0	0	0	0	0	0	0	0	0
7.00	Operation of Plant	0	88,128	0	0	0	0	0	0	0	0	4,608,017	1,165,027
8.00	Laundry and Linen Service	0	6,236	0	0	0	0	0	0	0	0	340,012	85,964
9.00	Housekeeping	0	0	0	0	0	0	0	0	0	0	1,079,397	272,900
10.00	Dietary	0	0	0	0	0	0	0	0	0	0	660,222	166,921
11.00	Cafeteria	0	0	0	0	0	0	0	0	0	0	983,704	248,706
12.00	Maintenance of Personnel	0	0	0	0	0	0	0	0	0	0	0	0
13.00	Nursing Administration	0	72,264	0	0	0	0	0	0	0	0	894,277	226,097
14.00	Central Services and Supply	0	59,518	0	0	0	0	0	0	0	0	773,002	195,435
15.00	Pharmacy	0	286,334	0	0	0	0	0	0	0	0	2,565,235	648,558
16.00	Medical Records & Library	0	238,778	0	0	0	0	0	0	0	0	2,575,113	651,056
17.00	Social Service	0	52,398	0	0	0	0	0	0	0	0	439,183	111,037
18.00	Inservice Education	0	29,210	0	0	0	0	0	0	0	0	271,699	68,693
19.00	Nonphysician Anesthetists	0	0	0	0	0	0	0	0	0	0	0	0
20.00	Nursing School	0	0	0	0	0	0	0	0	0	0	0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)	0	0	0	0	0	0	0	0	0	0	0	0
22.00	Intern & Res. Other Program Costs (Approved)	0	0	0	0	0	0	0	0	0	0	0	0
23.00	Paramedical Ed. Program (specify)	0	0	0	0	0	0	0	0	0	0	0	0
23.01		0	0	0	0	0	0	0	0	0	0	0	0
23.02		0	0	0	0	0	0	0	0	0	0	0	0
INPATIENT ROUTINE COST CENTERS													
30.00	Adults & Pediatrics (Gen Routine)	0	1,925,831	0	0	0	0	0	0	0	0	16,416,527	4,150,527
31.00	Intensive Care Unit	0	524,022	0	0	0	0	0	0	0	0	4,487,252	1,134,495
32.00	Coronary Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
33.00	Burn Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
34.00	Surgical Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
35.00	NICU	0	110,609	0	0	0	0	0	0	0	0	1,793,337	453,403
40.00	Subprovider - IPF	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Subprovider - IRF	0	0	0	0	0	0	0	0	0	0	0	0
42.00	Subprovider (specify)	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Nursery	0	224,821	0	0	0	0	0	0	0	0	1,845,049	466,476
44.00	Skilled Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
45.00	Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Other Long Term Care	0	0	0	0	0	0	0	0	0	0	0	0
47.00		0	0	0	0	0	0	0	0	0	0	0	

**Provider Name:**  
**JOHN F. KENNEDY MEMORIAL HOSPITAL**

### SCHEDULE 8.1

**Fiscal Period Ended:**  
**MAY 31, 2011**

	TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
	ANCILLARY COST CENTERS												
50.00	Operating Room	0	585,049	0	0	0	0	0	0	0	0	5,448,504	1,377,524
51.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Delivery Room and Labor Room	0	480,208	0	0	0	0	0	0	0	0	4,154,288	1,050,313
53.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00	Radiology-Diagnostic	0	271,934	0	0	0	0	0	0	0	0	3,684,132	931,445
54.01	Ultrasound	0	58,686	0	0	0	0	0	0	0	0	548,586	138,697
56.00	Radioisotope	0	18,224	0	0	0	0	0	0	0	0	216,204	54,662
57.00	Computed Tomography (CT) Scan	0	0	0	0	0	0	0	0	0	0	0	0
58.00	Magnetic Resonance Imaging (MRI)	0	26,776	0	0	0	0	0	0	0	0	237,030	59,927
59.00	Cardiac Catheterization	0	0	0	0	0	0	0	0	0	0	0	0
60.00	Laboratory	0	305,347	0	0	0	0	0	0	0	0	4,979,790	1,259,021
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0	0	0	0	0	0	0	0	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0	0	0	0
63.00	Blood Storing, Processing, & Trans.	0	0	0	0	0	0	0	0	0	0	0	0
64.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
65.00	Respiratory Therapy	0	216,787	0	0	0	0	0	0	0	0	1,854,730	468,924
66.00	Physical Therapy	0	55,868	0	0	0	0	0	0	0	0	501,082	126,687
67.00	Occupational Therapy	0	14,102	0	0	0	0	0	0	0	0	109,493	27,683
68.00	Speech Pathology	0	1,447	0	0	0	0	0	0	0	0	11,643	2,944
69.00	Electrocardiology	0	12,127	0	0	0	0	0	0	0	0	169,411	42,832
69.02	Cardiovascular Lab	0	74,895	0	0	0	0	0	0	0	0	948,523	239,811
70.00	Electroencephalography	0	1,047	0	0	0	0	0	0	0	0	28,325	7,161
71.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	3,762,445	951,244
72.00	Impl. Dev. Charged to Patients	0	0	0	0	0	0	0	0	0	0	6,114,584	1,545,927
73.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	3,273,553	827,640
74.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	374,904	94,786
76.05	Neonatal Ancillary Services	0	5,795	0	0	0	0	0	0	0	0	61,788	15,622
76.99	Lithotripter	0	0	0	0	0	0	0	0	0	0	3,540	895
78.00		0	0	0	0	0	0	0	0	0	0	0	0
79.00		0	0	0	0	0	0	0	0	0	0	0	0
80.00		0	0	0	0	0	0	0	0	0	0	0	0
81.00		0	0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
87.00		0	0	0	0	0	0	0	0	0	0	0	0
87.01		0	0	0	0	0	0	0	0	0	0	0	0
88.00	Rural Health Clinic (RHC)	0	0	0	0	0	0	0	0	0	0	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0	0	0	0	0	0	0	0	0	0
90.01	Arthritis Clinic	0	0	0	0	0	0	0	0	0	0	0	0
90.02	Ortho Clinic	0	109,912	0	0	0	0	0	0	0	0	1,522,436	384,912
91.00	Emergency	0	599,881	0	0	0	0	0	0	0	0	5,074,742	1,283,027
92.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
93.00	Other Outpatient Services (Specify)	0	0	0	0	0	0	0	0	0	0	0	0
93.02		0	0	0	0	0	0	0	0	0	0	0	0
93.03		0	0	0	0	0	0	0	0	0	0	0	0
93.04		0	0	0	0	0	0	0	0	0	0	0	0
93.05		0	0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE COST CENTERS												
94.00	Home Program Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
95.00	Ambulance Services	0	0	0	0	0	0	0	0	0	0	0	0
96.00	Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0	0	0	0
97.00	Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0	0	0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)	0	0	0	0	0	0	0	0	0	0	0	0
101.00	Home Health Agency	0	0	0	0	0	0	0	0	0	0	0	0

## STATE OF CALIFORNIA

## COMPUTATION OF COST ALLOCATION (W/S B)

## SCHEDULE 8.1

Provider Name:

Fiscal Period Ended:

JOHN F. KENNEDY MEMORIAL HOSPITAL

MAY 31, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	7,709	1,949
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	2,408	0	0	0	0	0	0	0	0	19,233	4,863
194.00 Doctors' Meals	0	0	0	0	0	0	0	0	0	0	70,685	17,871
194.05 Public Relations	0	7,528	0	0	0	0	0	0	0	0	130,004	32,868
193.02	0	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0	0
193.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	<u>7,271.967</u>	0	0	0	0	0	0	0	0	<u>104,033.915</u>	<u>20,994.528</u>

## SCHEDULE 8.2

Fiscal Period Ended:

MAY 31, 2011

[illegible]

## SCHEDULE 8.2

Fiscal Period Ended:

MAY 31, 2011

[illegible]



## STATE OF CALIFORNIA

## COMPUTATION OF COST ALLOCATION (W/S B)

## SCHEDULE 8.2

Provider Name:

Fiscal Period Ended:

JOHN F. KENNEDY MEMORIAL HOSPITAL

MAY 31, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	23,479	0	6,195	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	513	0	0	0	0	0	0
194.00 Doctors' Meals	0	0	0	0	0	0	0	0	0	0	0	0
194.05 Public Relations	0	4,721	0	1,246	0	1,605	0	0	0	0	0	0
193.02	0	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0	0
193.04	0	0	0	0	0	0	0	0	0	0	0	0
0												
TOTAL	0	5,773,045	455,750	1,481,339	985,938	1,358,586	0	1,215,497	1,174,337	3,381,374	3,500,874	610,797

**Provider Name:**  
**JOHN F. KENNEDY MEMORIAL HOSPITAL**

### SCHEDULE 8.3

**Fiscal Period Ended:**  
**MAY 31, 2011**

										POST			
TRIAL BALANCE		OTHER GEN	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER	PARAMEDICAL	ALLOC	ALLOC	SUBTOTAL	STEP-DOWN	TOTAL	
EXPENSES		SVC	ANESTHETIST	SCHOOL	SAL & BENEFITS	PROGRAM	EDUCATION	COST	COST		ADJUSTMENT	COST	
		18.00	19.00	20.00	21.00	22.00	23.00	23.01	23.02	24.00	25.00	26.00	
GENERAL SERVICE COST CENTER													
1.00	Capital Related Costs-Buildings and Fixture												
2.00	Capital Related Costs-Movable Equipment												
3.00	Other Capital Related Costs												
3.01													
3.02													
3.03													
3.04													
3.05													
3.06													
3.07													
3.08													
3.09													
4.00	Employee Benefits												
5.01													
5.02													
5.03													
5.04													
5.05													
5.06													
5.07													
5.08													
5.00	Administrative and General												
6.00	Maintenance and Repairs												
7.00	Operation of Plant												
8.00	Laundry and Linen Service												
9.00	Housekeeping												
10.00	Dietary												
11.00	Cafeteria												
12.00	Maintenance of Personnel												
13.00	Nursing Administration												
14.00	Central Services and Supply												
15.00	Pharmacy												
16.00	Medical Records & Library												
17.00	Social Service												
18.00	Inservice Education												
19.00	Nonphysician Anesthetists	0											
20.00	Nursing School	0	0										
21.00	Intern & Res. Service-Salary & Fringes (Approved)	0	0	0									
22.00	Intern & Res. Other Program Costs (Approved)	0	0	0	0								
23.00	Paramedical Ed. Program (specify)	0	0	0	0	0							
23.01		0	0	0	0	0	0						
23.02		0	0	0	0	0	0	0					
INPATIENT ROUTINE COST CENTERS													
30.00	Adults & Pediatrics (Gen Routine)	158,687	0	0	0	0	0	0	0	26,138,604			26,138,604
31.00	Intensive Care Unit	42,630	0	0	0	0	0	0	0	6,719,579			6,719,579
32.00	Coronary Care Unit	0	0	0	0	0	0	0	0	0	0		0
33.00	Burn Intensive Care Unit	0	0	0	0	0	0	0	0	0	0		0
34.00	Surgical Intensive Care Unit	0	0	0	0	0	0	0	0	0	0		0
35.00	NICU	10,634	0	0	0	0	0	0	0	2,695,843			2,695,843
40.00	Subprovider - IPF	0	0	0	0	0	0	0	0	0	0		0
41.00	Subprovider - IRF	0	0	0	0	0	0	0	0	0	0		0
42.00	Subprovider (specify)	0	0	0	0	0	0	0	0	0	0		0
43.00	Nursery	20,539	0	0	0	0	0	0	0	2,705,539			2,705,539
44.00	Skilled Nursing Facility	0	0	0	0	0	0	0	0	0	0		0
45.00	Nursing Facility	0	0	0	0	0	0	0	0	0	0		0
46.00	Other Long Term Care	0	0	0	0	0	0	0	0	0	0		0
47.00		0	0	0	0	0	0	0	0	0	0		0

**Provider Name:**  
**JOHN F. KENNEDY MEMORIAL HOSPITAL**

### SCHEDULE 8.3

**Fiscal Period Ended:**  
**MAY 31, 2011**

		OTHER GEN				I&R OTHER		PARAMEDICAL		POST			
TRIAL BALANCE		SVC	NONPHYSICIAN	NURSING	I & R SVC	PROGRAM	EDUCATION	ALLOC	ALLOC	SUBTOTAL	STEP-DOWN	TOTAL	
EXPENSES		(SPECIFIC)	ANESTHETIST	SCHOOL	SAL & BENEFITS	COSTS	PROGRAM	COST	COST		ADJUSTMENT	COST	
		18.00	19.00	20.00	21.00	22.00	23.00	23.01	23.02	24.00	25.00	26.00	
ANCILLARY COST CENTERS													
50.00	Operating Room	44,064	0	0	0	0	0	0	0	8,322,519		8,322,519	
51.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	
52.00	Delivery Room and Labor Room	41,678	0	0	0	0	0	0	0	6,144,659		6,144,659	
53.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	
54.00	Radiology-Diagnostic	5,807	0	0	0	0	0	0	0	5,367,797		5,367,797	
54.01	Ultrasound	0	0	0	0	0	0	0	0	842,583		842,583	
56.00	Radioisotope	0	0	0	0	0	0	0	0	313,182		313,182	
57.00	Computed Tomography (CT) Scan	0	0	0	0	0	0	0	0	0	0	0	
58.00	Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	393,350		393,350	
59.00	Cardiac Catheterization	0	0	0	0	0	0	0	0	0	0	0	
60.00	Laboratory	0	0	0	0	0	0	0	0	6,952,660		6,952,660	
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0	0	0	0	0	0	0	0	0	
62.00	Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0	0	0	
63.00	Blood Storing, Processing, & Trans.	0	0	0	0	0	0	0	0	0	0	0	
64.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	
65.00	Respiratory Therapy	0	0	0	0	0	0	0	0	2,636,404		2,636,404	
66.00	Physical Therapy	0	0	0	0	0	0	0	0	689,662		689,662	
67.00	Occupational Therapy	0	0	0	0	0	0	0	0	144,416		144,416	
68.00	Speech Pathology	0	0	0	0	0	0	0	0	15,677		15,677	
69.00	Electrocardiology	0	0	0	0	0	0	0	0	303,855		303,855	
69.02	Cardiovascular Lab	5,779	0	0	0	0	0	0	0	1,444,093		1,444,093	
70.00	Electroencephalography	0	0	0	0	0	0	0	0	88,627		88,627	
71.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	5,405,323		5,405,323	
72.00	Impl. Dev. Charged to Patients	0	0	0	0	0	0	0	0	8,547,283		8,547,283	
73.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	7,994,015		7,994,015	
74.00	Renal Dialysis	0	0	0	0	0	0	0	0	499,682		499,682	
76.05	Neonatal Ancillary Services	0	0	0	0	0	0	0	0	80,072		80,072	
76.99	Lithotripter	0	0	0	0	0	0	0	0	4,533		4,533	
78.00		0	0	0	0	0	0	0	0	0	0	0	
79.00		0	0	0	0	0	0	0	0	0	0	0	
80.00		0	0	0	0	0	0	0	0	0	0	0	
81.00		0	0	0	0	0	0	0	0	0	0	0	
82.00		0	0	0	0	0	0	0	0	0	0	0	
83.00		0	0	0	0	0	0	0	0	0	0	0	
84.00		0	0	0	0	0	0	0	0	0	0	0	
85.00		0	0	0	0	0	0	0	0	0	0	0	
86.00		0	0	0	0	0	0	0	0	0	0	0	
87.00		0	0	0	0	0	0	0	0	0	0	0	
87.01		0	0	0	0	0	0	0	0	0	0	0	
88.00	Rural Health Clinic (RHC)	0	0	0	0	0	0	0	0	0	0	0	
89.00	Federally Qualified Health Center (FQHC)	0	0	0	0	0	0	0	0	0	0	0	
90.01	Arthritis Clinic	0	0	0	0	0	0	0	0	0	0	0	
90.02	Ortho Clinic	5,486	0	0	0	0	0	0	0	1,965,924		1,965,924	
91.00	Emergency	47,833	0	0	0	0	0	0	0	7,295,092		7,295,092	
92.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	
93.00	Other Outpatient Services (Specify)	0	0	0	0	0	0	0	0	0	0	0	
93.02		0	0	0	0	0	0	0	0	0	0	0	
93.03		0	0	0	0	0	0	0	0	0	0	0	
93.04		0	0	0	0	0	0	0	0	0	0	0	
93.05		0	0	0	0	0	0	0	0	0	0	0	
NONREIMBURSABLE COST CENTERS													
94.00	Home Program Dialysis	0	0	0	0	0	0	0	0	0	0	0	
95.00	Ambulance Services	0	0	0	0	0	0	0	0	0	0	0	
96.00	Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0	0	0	
97.00	Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0	0	0	
98.00	Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0	0	0	
99.00	Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0	0	0	
100.00	Intern-Resident Service (not appvd. tchng. prgrm.)	0	0	0	0	0	0	0	0	0	0	0	
101.00	Home Health Agency	0	0	0	0	0	0	0	0	0	0	0	

## STATE OF CALIFORNIA

## COMPUTATION OF COST ALLOCATION (W/S B)

## SCHEDULE 8.3

Provider Name:

Fiscal Period Ended:

JOHN F. KENNEDY MEMORIAL HOSPITAL

MAY 31, 2011

TRIAL BALANCE EXPENSES	OTHER GEN	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER	PARAMEDICAL	ALLOC COST 23.01	ALLOC COST 23.02	SUBTOTAL 24.00	POST	TOTAL COST 26.00
	SVC	ANESTHETIST	SCHOOL	SAL & BENEFITS	PROGRAM	EDUCATION				STEP-DOWN	
	(SPECIFIC) 18.00	19.00	20.00	21.00	COSTS 22.00	PROGRAM 23.00				ADJUSTMENT 25.00	
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	39,332	0	39,332
191.00 Research	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	24,609	0	24,609
194.00 Doctors' Meals	0	0	0	0	0	0	0	0	88,556	0	88,556
194.05 Public Relations	0	0	0	0	0	0	0	0	170,445	0	170,445
193.02	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0
193.04	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>383,136</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>104,033,915</u>	<u>0</u>	<u>104,033,915</u>

## SCHEDULE 9

Fiscal Period Ended:

MAY 31, 2011

[illegible]

## SCHEDULE 9

**Fiscal Period Ended:**  
**MAY 31, 2011**

		CAP REL BLDG & FIX (SQ FT)	CAP REL MOV EQUIP (SQ FT)	OTHER CAP REL (SQ FT)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	
		1.00 (Adj ) (Adj )	2.00 (Adj ) (Adj )	3.00 (Adj ) (Adj )	3.01 (Adj ) (Adj )	3.02 (Adj ) (Adj )	3.03 (Adj ) (Adj )	3.04 (Adj ) (Adj )	3.05 (Adj ) (Adj )	3.06 (Adj ) (Adj )	3.07 (Adj ) (Adj )	3.08 (Adj ) (Adj )	3.09 (Adj ) (Adj )
	ANCILLARY COST CENTERS												
50.00	Operating Room	8,415	8,415										
51.00	Recovery Room												
52.00	Delivery Room and Labor Room	6,900	6,900										
53.00	Anesthesiology												
54.00	Radiology-Diagnostic	4,208	4,208										
54.01	Ultrasound	710	710										
56.00	Radioisotope	377	377										
57.00	Computed Tomography (CT) Scan												
58.00	Magnetic Resonance Imaging (MRI)	756	756										
59.00	Cardiac Catheterization												
60.00	Laboratory	3,963	3,963										
61.00	PBP Clinical Laboratory Services-Program Only												
62.00	Whole Blood & Packed Red Blood Cells												
63.00	Blood Storing, Processing, & Trans.												
64.00	Intravenous Therapy												
65.00	Respiratory Therapy	792	792										
66.00	Physical Therapy	457	2,538										
67.00	Occupational Therapy		80										
68.00	Speech Pathology		95										
69.00	Electrocardiology	802	802										
69.02	Cardiovascular Lab	1,994	1,994										
70.00	Electroencephalography	659	659										
71.00	Medical Supplies Charged to Patients												
72.00	Impl. Dev. Charged to Patients												
73.00	Drugs Charged to Patients												
74.00	Renal Dialysis	171	171										
76.05	Neonatal Ancillary Services												
76.99	Lithotripter												
78.00													
79.00													
80.00													
81.00													
82.00													
83.00													
84.00													
85.00													
86.00													
87.00													
87.01													
88.00	Rural Health Clinic (RHC)												
89.00	Federally Qualified Health Center (FQHC)												
90.01	Arthritis Clinic												
90.02	Ortho Clinic		10,575										
91.00	Emergency	4,058	4,058										
92.00	Observation Beds												
93.00	Other Outpatient Services (Specify)												
93.02													
93.03													
93.04													
93.05													
	NONREIMBURSABLE COST CENTERS												
94.00	Home Program Dialysis												
95.00	Ambulance Services												
96.00	Durable Medical Equipment-Rented												
97.00	Durable Medical Equipment-Sold												
98.00	Other Reimbursable (specify)												
99.00	Outpatient Rehabilitation Provider (specify)												
100.00	Intern-Resident Service (not appvd. tchng. prgm.)												
101.00	Home Health Agency												

## SCHEDULE 9

Fiscal Period Ended:

MAY 31, 2011

[illegible]

**Provider Name:**  
**JOHN F. KENNEDY MEMORIAL HOSPITAL**

### SCHEDULE 9.1

**Fiscal Period Ended:**  
**MAY 31, 2011**

		EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	RECON- CILIATION	ADM & GEN (ACCUM COST)	MANT & REPAIRS
		4.00 (Adj ) (Adj )	5.01 (Adj ) (Adj )	5.02 (Adj ) (Adj )	5.03 (Adj ) (Adj )	5.04 (Adj ) (Adj )	5.05 (Adj ) (Adj )	5.06 (Adj ) (Adj )	5.07 (Adj ) (Adj )	5.08 (Adj ) (Adj )	5.00	6.00 (Adj ) (Adj )
	GENERAL SERVICE COST CENTERS											
1.00	Capital Related Costs-Buildings and Fixtures											
2.00	Capital Related Costs-Movable Equipment											
3.00	Other Capital Related Costs											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01												
5.02												
5.03												
5.04												
5.05												
5.06												
5.07												
5.08												
5.00	Administrative and General	5,082,497										
6.00	Maintenance and Repairs											0
7.00	Operation of Plant	555,858									4,608,017	
8.00	Laundry and Linen Service	39,335									340,012	
9.00	Housekeeping										1,079,397	
10.00	Dietary										660,222	
11.00	Cafeteria										983,704	
12.00	Maintenance of Personnel										0	
13.00	Nursing Administration	455,799									894,277	
14.00	Central Services and Supply	375,406									773,002	
15.00	Pharmacy	1,806,022									2,565,235	
16.00	Medical Records & Library	1,506,070									2,575,113	
17.00	Social Service	330,496									439,183	
18.00	Inservice Education	184,241									271,699	
19.00	Nonphysician Anesthetists										0	
20.00	Nursing School										0	
21.00	Intern & Res. Service-Salary & Fringes (Approved)										0	
22.00	Intern & Res. Other Program Costs (Approved)										0	
23.00	Paramedical Ed. Program (specify)										0	
23.01											0	
23.02											0	
	INPATIENT ROUTINE COST CENTERS										0	
30.00	Adults & Pediatrics (Gen Routine)	12,146,982									16,416,527	
31.00	Intensive Care Unit	3,305,217									4,487,252	
32.00	Coronary Care Unit										0	
33.00	Burn Intensive Care Unit										0	
34.00	Surgical Intensive Care Unit										0	
35.00	NICU	697,652									1,793,337	
40.00	Subprovider - IPF										0	
41.00	Subprovider - IRF										0	
42.00	Subprovider (specify)										0	
43.00	Nursery	1,418,035									1,845,049	
44.00	Skilled Nursing Facility										0	
45.00	Nursing Facility										0	
46.00	Other Long Term Care										0	
47.00											0	



## STATE OF CALIFORNIA

### STATISTICS FOR COST ALLOCATION (W/S B-1)

## SCHEDULE 9.1

**Provider Name:**

**JOHN F. KENNEDY MEMORIAL HOSPITAL**

Fiscal Period Ended:

MAY 31, 2011

[illegible]

## STATE OF CALIFORNIA

## STATISTICS FOR COST ALLOCATION (W/S B-1)

## SCHEDULE 9.1

Provider Name:

Fiscal Period Ended:

JOHN F. KENNEDY MEMORIAL HOSPITAL

MAY 31, 2011

		EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	RECON- CILIATION	ADM & GEN (ACCUM COST)	MANT & REPAIRS
		4.00	5.01	5.02	5.03	5.04	5.05	5.06	5.07	5.08		5.00	6.00
		(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )			(Adj )
		(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )			(Adj )
105.00	Kidney Acquisition											0	
106.00	Heart Acquisition											0	
107.00	Liver Acquisition											0	
108.00	Lung Acquisition											0	
109.00	Pancreas Acquisition											0	
110.00	Intestinal Acquisition											0	
111.00	Islet Acquisition											0	
112.00	Other Organ Acquisition (specify)											0	
113.00	Interest Expense											0	
114.00	Utilization Review-SNF											0	
115.00	Ambulatory Surgical Center (Distinct Part)											0	
116.00	Hospice											0	
117.00	Other Special Purpose (specify)											0	
190.00	Gift, Flower, Coffee Shop, & Canteen											7,709	
191.00	Research											0	
192.00	Physicians' Private Offices	15,187										19,233	
194.00	Doctors' Meals											70,685	
194.05	Public Relations	47,481										130,004	
193.02												0	
193.03												0	
193.04												0	
	TOTAL	45,867,200	0	0	0	0	0	0	0	0		83,039,387	0
	COST TO BE ALLOCATED	7,271,967	0	0	0	0	0	0	0	0		20,994,528	0
	UNIT COST MULTIPLIER - SCH 8	0.158544	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.252826	0.000000

## SCHEDULE 9.2

Fiscal Period Ended:

MAY 31, 2011

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (PAT DAYS)	HOUSE- KEEPING (SQ FT)	DIETARY (PATIENT DAYS)	CAFETERIA (GROSS SALARIES)	MANT OF PERSONNEL	NURSING ADMIN (NURSE SAL)	CENT SERV & SUPPLY CSTD REQUIS	PHARMACY (COST REQUIS)	MED REC (GROSS REVENUES)	SOC SERV (PATIENT DAYS)	OTHER GEN SVC (NURSE SAL)
	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00
	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )
	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )
	GENERAL SERVICE COST CENTERS											
1.00	Capital Related Costs-Buildings and Fixtures											
2.00	Capital Related Costs-Movable Equipment											
3.00	Other Capital Related Costs											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01												
5.02												
5.03												
5.04												
5.05												
5.06												
5.07												
5.08												
5.00	Administrative and General											
6.00	Maintenance and Repairs											
7.00	Operation of Plant											
8.00	473											
9.00	2,050											
10.00	1,996	1,996										
11.00	1,586	1,586										
12.00	Maintenance of Personnel											
13.00	1,002	1,002										
14.00	2,411	2,411										
15.00	1,339	1,339										
16.00	2,813	2,813										
17.00	621	621										
18.00	459	459										
19.00	Nonphysician Anesthetists											
20.00	Nursing School											
21.00	Intern & Res. Service-Salary & Fringes (Approved)											
22.00	Intern & Res. Other Program Costs (Approved)											
23.00	Paramedical Ed. Program (specify)											
23.01												
23.02												
	INPATIENT ROUTINE COST CENTERS											
30.00	30,431	24,756	30,431	24,756	12,146,982		9,317,413	2,291	9,922	57,970,722	24,756	9,317,413
31.00	7,505	3,345	7,505		3,305,217		2,503,029	858	4,453	19,204,879	3,345	2,503,029
32.00	Coronary Care Unit											
33.00	Burn Intensive Care Unit											
34.00	Surgical Intensive Care Unit											
35.00	2,950	2,055	2,950		697,652		624,403	918	290	15,380,880	2,055	624,403
40.00	Subprovider - IPF											
41.00	Subprovider - IRF											
42.00	Subprovider (specify)											
43.00	1,366	3,969	1,366		1,418,035		1,205,964			5,210,179	3,969	1,205,964
44.00	Skilled Nursing Facility											
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												

## SCHEDULE 9.2

**Fiscal Period Ended:**  
**MAY 31, 2011**

[illegible]

## STATE OF CALIFORNIA

## STATISTICS FOR COST ALLOCATION (W/S B-1)

## SCHEDULE 9.2

Provider Name:

Fiscal Period Ended:

JOHN F. KENNEDY MEMORIAL HOSPITAL

MAY 31, 2011

	OPER PLANT (SQ FT) 7.00 (Adj ) (Adj )	LAUNDRY & LINEN (PAT DAYS) 8.00 (Adj ) (Adj )	HOUSE- KEEPING (SQ FT) 9.00 (Adj ) (Adj )	DIETARY (PATIENT DAYS) 10.00 (Adj ) (Adj )	CAFETERIA (GROSS SALARIES) 11.00 (Adj ) (Adj )	MANT OF PERSONNEL 12.00 (Adj ) (Adj )	NURSING ADMIN (NURSE SAL) 13.00 (Adj ) (Adj )	CENT SERV & SUPPLY CSTD REQUIS 14.00 (Adj ) (Adj )	PHARMACY (COST REQUIS) 15.00 (Adj ) (Adj )	MED REC (GROSS REVENUES) 16.00 (Adj ) (Adj )	SOC SERV (PATIENT DAYS) 17.00 (Adj ) (Adj )	OTHER GEN SVC (NURSE SAL) 18.00 (Adj ) (Adj )	
105.00	Kidney Acquisition												
106.00	Heart Acquisition												
107.00	Liver Acquisition												
108.00	Lung Acquisition												
109.00	Pancreas Acquisition												
110.00	Intestinal Acquisition												
111.00	Islet Acquisition												
112.00	Other Organ Acquisition (specify)												
113.00	Interest Expense												
114.00	Utilization Review-SNF												
115.00	Ambulatory Surgical Center (Distinct Part)												
116.00	Hospice												
117.00	Other Special Purpose (specify)												
190.00	Gift, Flower, Coffee Shop, & Canteen	373		373									
191.00	Research												
192.00	Physicians' Private Offices				15,187								
194.00	Doctors' Meals												
194.05	Public Relations	75		75	47,481								
193.02													
193.03													
193.04													
	TOTAL	91,712	34,125	89,189	24,756	40,189,510	0	22,522,055	9,925,335	3,388,905	657,712,043	34,125	22,496,135
	COST TO BE ALLOCATED	5,773,045	455,750	1,481,339	985,938	1,358,586	0	1,215,497	1,174,337	3,381,374	3,500,873	610,797	383,136
	UNIT COST MULTIPLIER - SCH 8	62.947539	13.355303	16.608985	39.826234	0.033804	0.000000	0.053969	0.118317	0.997778	0.005323	17.898817	0.017031

## STATE OF CALIFORNIA

## STATISTICS FOR COST ALLOCATION (W/S B-1)

## SCHEDULE 9.3

Provider Name:

Fiscal Period Ended:

JOHN F. KENNEDY MEMORIAL HOSPITAL

MAY 31, 2011

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
	19.00	20.00	21.00	22.00	23.00	23.01	23.02
	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )
	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )
<b>GENERAL SERVICE COST CENTERS</b>							
1.00 Capital Related Costs-Buildings and Fixtures							
2.00 Capital Related Costs-Movable Equipment							
3.00 Other Capital Related Costs							
3.01							
3.02							
3.03							
3.04							
3.05							
3.06							
3.07							
3.08							
3.09							
4.00 Employee Benefits							
5.01							
5.02							
5.03							
5.04							
5.05							
5.06							
5.07							
5.08							
5.00 Administrative and General							
6.00 Maintenance and Repairs							
7.00 Operation of Plant							
8.00 Laundry and Linen Service							
9.00 Housekeeping							
10.00 Dietary							
11.00 Cafeteria							
12.00 Maintenance of Personnel							
13.00 Nursing Administration							
14.00 Central Services and Supply							
15.00 Pharmacy							
16.00 Medical Records & Library							
17.00 Social Service							
18.00 Inservice Education							
19.00 Nonphysician Anesthetists							
20.00 Nursing School							
21.00 Intern & Res. Service-Salary & Fringes (Approved)							
22.00 Intern & Res. Other Program Costs (Approved)							
23.00 Paramedical Ed. Program (specify)							
23.01							
23.02							
<b>INPATIENT ROUTINE COST CENTERS</b>							
30.00 Adults & Pediatrics (Gen Routine)							
31.00 Intensive Care Unit							
32.00 Coronary Care Unit							
33.00 Burn Intensive Care Unit							
34.00 Surgical Intensive Care Unit							
35.00 NICU							
40.00 Subprovider - IPF							
41.00 Subprovider - IRF							
42.00 Subprovider (specify)							
43.00 Nursery							
44.00 Skilled Nursing Facility							
45.00 Nursing Facility							
46.00 Other Long Term Care							
47.00							

## STATE OF CALIFORNIA

## STATISTICS FOR COST ALLOCATION (W/S B-1)

## SCHEDULE 9.3

Provider Name:

Fiscal Period Ended:

JOHN F. KENNEDY MEMORIAL HOSPITAL

MAY 31, 2011

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
	19.00	20.00	21.00	22.00	23.00	23.01	23.02
	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )
	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )
<b>ANCILLARY COST CENTERS</b>							
50.00	Operating Room						
51.00	Recovery Room						
52.00	Delivery Room and Labor Room						
53.00	Anesthesiology						
54.00	Radiology-Diagnostic						
54.01	Ultrasound						
56.00	Radioisotope						
57.00	Computed Tomography (CT) Scan						
58.00	Magnetic Resonance Imaging (MRI)						
59.00	Cardiac Catheterization						
60.00	Laboratory						
61.00	PBP Clinical Laboratory Services-Program Only						
62.00	Whole Blood & Packed Red Blood Cells						
63.00	Blood Storing, Processing, & Trans.						
64.00	Intravenous Therapy						
65.00	Respiratory Therapy						
66.00	Physical Therapy						
67.00	Occupational Therapy						
68.00	Speech Pathology						
69.00	Electrocardiology						
69.02	Cardiovascular Lab						
70.00	Electroencephalography						
71.00	Medical Supplies Charged to Patients						
72.00	Impl. Dev. Charged to Patients						
73.00	Drugs Charged to Patients						
74.00	Renal Dialysis						
76.05	Neonatal Ancillary Services						
76.99	Lithotripter						
78.00							
79.00							
80.00							
81.00							
82.00							
83.00							
84.00							
85.00							
86.00							
87.00							
87.01							
88.00	Rural Health Clinic (RHC)						
89.00	Federally Qualified Health Center (FQHC)						
90.01	Arthritis Clinic						
90.02	Ortho Clinic						
91.00	Emergency						
92.00	Observation Beds						
93.00	Other Outpatient Services (Specify)						
93.02							
93.03							
93.04							
93.05							
<b>NONREIMBURSABLE COST CENTERS</b>							
94.00	Home Program Dialysis						
95.00	Ambulance Services						
96.00	Durable Medical Equipment-Rented						
97.00	Durable Medical Equipment-Sold						
98.00	Other Reimbursable (specify)						
99.00	Outpatient Rehabilitation Provider (specify)						
100.00	Intern-Resident Service (not appvd. tchnlg. prgm.)						
101.00	Home Health Agency						

### SCHEDULE 9.3

Fiscal Period Ended:

MAY 31, 2011

[illegible]



## TRIAL BALANCE OF EXPENSES

Provider Name:  
JOHN F. KENNEDY MEMORIAL HOSPITAL

Fiscal Period Ended:  
MAY 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 2,252,654	\$ 424,421	\$ 2,677,075
2.00	Capital Related Costs-Movable Equipment	1,426,263	0	1,426,263
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	7,229,831	0	7,229,831
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	20,500,178	(788,139)	19,712,039
6.00	Maintenance and Repairs		0	0
7.00	Operation of Plant	3,862,620	0	3,862,620
8.00	Laundry and Linen Service	319,519	0	319,519
9.00	Housekeeping	1,017,609	0	1,017,609
10.00	Dietary	600,062	0	600,062
11.00	Cafeteria	935,901	0	935,901
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	791,812	0	791,812
14.00	Central Services and Supply	640,815	0	640,815
15.00	Pharmacy	2,238,543	0	2,238,543
16.00	Medical Records & Library	2,221,357	0	2,221,357
17.00	Social Service	368,068	0	368,068
18.00	Inservice Education	213,856	0	213,856
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
30.00	Adults & Pediatrics (Gen Routine)	13,573,497	0	13,573,497
31.00	Intensive Care Unit	3,737,027	0	3,737,027
32.00	Coronary Care Unit		0	0
33.00	Burn Intensive Care Unit		0	0
34.00	Surgical Intensive Care Unit		0	0
35.00	NICU	1,593,815	0	1,593,815
40.00	Subprovider - IPF		0	0
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery	1,579,056	0	1,579,056
44.00	Skilled Nursing Facility		0	0
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
JOHN F. KENNEDY MEMORIAL HOSPITAL

Fiscal Period Ended:  
MAY 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
50.00	Operating Room	\$ 4,609,824	\$ 0	\$ 4,609,824
51.00	Recovery Room		0	0
52.00	Delivery Room and Labor Room	3,466,112	0	3,466,112
53.00	Anesthesiology		0	0
54.00	Radiology-Diagnostic	3,285,368	0	3,285,368
54.01	Ultrasound	468,501	0	468,501
56.00	Radioisotope	186,617	0	186,617
57.00	Computed Tomography (CT) Scan		0	0
58.00	Magnetic Resonance Imaging (MRI)	187,467	0	187,467
59.00	Cardiac Catheterization		0	0
60.00	Laboratory	4,554,997	0	4,554,997
61.00	PBP Clinical Laboratory Services-Program Only		0	0
62.00	Whole Blood & Packed Red Blood Cells		0	0
63.00	Blood Storing, Processing, & Trans.		0	0
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	1,614,072	0	1,614,072
66.00	Physical Therapy	411,725	0	411,725
67.00	Occupational Therapy	94,633	0	94,633
68.00	Speech Pathology	9,296	0	9,296
69.00	Electrocardiology	133,112	0	133,112
69.02	Cardiovascular Lab	813,529	0	813,529
70.00	Electroencephalography	7,416	0	7,416
71.00	Medical Supplies Charged to Patients	3,762,445	0	3,762,445
72.00	Impl. Dev. Charged to Patients	6,114,584	0	6,114,584
73.00	Drugs Charged to Patients	3,273,553	0	3,273,553
74.00	Renal Dialysis	369,750	0	369,750
76.05	Neonatal Ancillary Services	55,993	0	55,993
76.99	Lithotripter	3,540	0	3,540
78.00			0	0
79.00			0	0
80.00			0	0
81.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
87.00			0	0
87.01			0	0
88.00	Rural Health Clinic (RHC)		0	0
89.00	Federally Qualified Health Center (FQHC)		0	0
90.01	Arthritis Clinic		0	0
90.02	Ortho Clinic	1,312,339	0	1,312,339
91.00	Emergency	4,352,551	0	4,352,551
92.00	Observation Beds		0	0
93.00	Other Outpatient Services (Specify)		0	0
93.02			0	0
93.03			0	0
93.04			0	0
93.05			0	0
	SUBTOTAL	\$ 104,189,907	\$ (363,718)	\$ 103,826,189
	<b>NONREIMBURSABLE COST CENTERS</b>			
94.00	Home Program Dialysis		0	0
95.00	Ambulance Services		0	0
96.00	Durable Medical Equipment-Rented		0	0
97.00	Durable Medical Equipment-Sold		0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
JOHN F. KENNEDY MEMORIAL HOSPITAL

Fiscal Period Ended:  
MAY 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)		0	0
99.00	Outpatient Rehabilitation Provider (specify)		0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)		0	0
101.00	Home Health Agency		0	0
105.00	Kidney Acquisition		0	0
106.00	Heart Acquisition		0	0
107.00	Liver Acquisition		0	0
108.00	Lung Acquisition		0	0
109.00	Pancreas Acquisition		0	0
110.00	Intestinal Acquisition		0	0
111.00	Islet Acquisition		0	0
112.00	Other Organ Acquisition (specify)		0	0
113.00	Interest Expense		0	0
114.00	Utilization Review-SNF		0	0
115.00	Ambulatory Surgical Center (Distinct Part)		0	0
116.00	Hospice		0	0
117.00	Other Special Purpose (specify)		0	0
190.00	Gift, Flower, Coffee Shop, & Canteen		0	0
191.00	Research		0	0
192.00	Physicians' Private Offices	16,825	0	16,825
194.00	Doctors' Meals	70,685	0	70,685
194.05	Public Relations	120,216	0	120,216
193.02			0	0
193.03			0	0
193.04			0	0
	SUBTOTAL	\$ 207,726	\$ 0	\$ 207,726
200	TOTAL	\$ 104,397,633	\$ (363,718)	\$ 104,033,915

(To Schedule 8)



		TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
ANCILLARY COST CENTERS													
50.00	Operating Room	0											
51.00	Recovery Room	0											
52.00	Delivery Room and Labor Room	0											
53.00	Anesthesiology	0											
54.00	Radiology-Diagnostic	0											
54.01	Ultrasound	0											
56.00	Radioisotope	0											
57.00	Computed Tomography (CT) Scan	0											
58.00	Magnetic Resonance Imaging (MRI)	0											
59.00	Cardiac Catheterization	0											
60.00	Laboratory	0											
61.00	PBP Clinical Laboratory Services-Program Only	0											
62.00	Whole Blood & Packed Red Blood Cells	0											
63.00	Blood Storing, Processing, & Trans.	0											
64.00	Intravenous Therapy	0											
65.00	Respiratory Therapy	0											
66.00	Physical Therapy	0											
67.00	Occupational Therapy	0											
68.00	Speech Pathology	0											
69.00	Electrocardiology	0											
69.02	Cardiovascular Lab	0											
70.00	Electroencephalography	0											
71.00	Medical Supplies Charged to Patients	0											
72.00	Impl. Dev. Charged to Patients	0											
73.00	Drugs Charged to Patients	0											
74.00	Renal Dialysis	0											
76.05	Neonatal Ancillary Services	0											
76.99	Lithotripter	0											
78.00		0											
79.00		0											
80.00		0											
81.00		0											
82.00		0											
83.00		0											
84.00		0											
85.00		0											
86.00		0											
87.00		0											
87.01		0											
88.00	Rural Health Clinic (RHC)	0											
89.00	Federally Qualified Health Center (FQHC)	0											
90.01	Arthritis Clinic	0											
90.02	Ortho Clinic	0											
91.00	Emergency	0											
92.00	Observation Beds	0											
93.00	Other Outpatient Services (Specify)	0											
93.02		0											
93.03		0											
93.04		0											
93.05		0											
NONREIMBURSABLE COST CENTERS													
94.00	Home Program Dialysis	0											
95.00	Ambulance Services	0											
96.00	Durable Medical Equipment-Rented	0											
97.00	Durable Medical Equipment-Sold	0											
98.00	Other Reimbursable (specify)	0											
99.00	Outpatient Rehabilitation Provider (specify)	0											
100.00	Intern-Resident Service (not appvd. tchg. prgm.)	0											
101.00	Home Health Agency	0											

**Provider Name:**  
**JOHN F. KENNEDY MEMORIAL HOSPITAL**

**SCHEDULE 10A**  
**Page 1**  
**Fiscal Period Ended:**  
**MAY 31, 2011**

[illegible]

	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
GENERAL SERVICE COST CENTER													
1.00 Capital Related Costs-Buildings and Fixtures													
2.00 Capital Related Costs-Movable Equipment													
3.00 Other Capital Related Costs													
3.01													
3.02													
3.03													
3.04													
3.05													
3.06													
3.07													
3.08													
3.09													
4.00 Employee Benefits													
5.01													
5.02													
5.03													
5.04													
5.05													
5.06													
5.07													
5.08													
5.00 Administrative and General													
6.00 Maintenance and Repairs													
7.00 Operation of Plant													
8.00 Laundry and Linen Service													
9.00 Housekeeping													
10.00 Dietary													
11.00 Cafeteria													
12.00 Maintenance of Personnel													
13.00 Nursing Administration													
14.00 Central Services and Supply													
15.00 Pharmacy													
16.00 Medical Records & Library													
17.00 Social Service													
18.00 Inservice Education													
19.00 Nonphysician Anesthetists													
20.00 Nursing School													
21.00 Intern & Res. Service-Salary & Fringes (Apprc													
22.00 Intern & Res. Other Program Costs (Approvec													
23.00 Paramedical Ed. Program (specify)													
23.01													
23.02													
INPATIENT ROUTINE COST CENTERS													
30.00 Adults & Pediatrics (Gen Routine)													
31.00 Intensive Care Unit													
32.00 Coronary Care Unit													
33.00 Burn Intensive Care Unit													
34.00 Surgical Intensive Care Unit													
35.00 NICU													
40.00 Subprovider - IPF													
41.00 Subprovider - IRF													
42.00 Subprovider (specify)													
43.00 Nursery													
44.00 Skilled Nursing Facility													
45.00 Nursing Facility													
46.00 Other Long Term Care													
47.00													

	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
ANCILLARY COST CENTERS													
50.00	Operating Room												
51.00	Recovery Room												
52.00	Delivery Room and Labor Room												
53.00	Anesthesiology												
54.00	Radiology-Diagnostic												
54.01	Ultrasound												
56.00	Radioisotope												
57.00	Computed Tomography (CT) Scan												
58.00	Magnetic Resonance Imaging (MRI)												
59.00	Cardiac Catheterization												
60.00	Laboratory												
61.00	PBP Clinical Laboratory Services-Program Only												
62.00	Whole Blood & Packed Red Blood Cells												
63.00	Blood Storing, Processing, & Trans.												
64.00	Intravenous Therapy												
65.00	Respiratory Therapy												
66.00	Physical Therapy												
67.00	Occupational Therapy												
68.00	Speech Pathology												
69.00	Electrocardiology												
69.02	Cardiovascular Lab												
70.00	Electroencephalography												
71.00	Medical Supplies Charged to Patients												
72.00	Impl. Dev. Charged to Patients												
73.00	Drugs Charged to Patients												
74.00	Renal Dialysis												
76.05	Neonatal Ancillary Services												
76.99	Lithotripter												
78.00													
79.00													
80.00													
81.00													
82.00													
83.00													
84.00													
85.00													
86.00													
87.00													
87.01													
88.00	Rural Health Clinic (RHC)												
89.00	Federally Qualified Health Center (FQHC)												
90.01	Arthritis Clinic												
90.02	Ortho Clinic												
91.00	Emergency												
92.00	Observation Beds												
93.00	Other Outpatient Services (Specify)												
93.02													
93.03													
93.04													
93.05													
NONREIMBURSABLE COST CENTERS													
94.00	Home Program Dialysis												
95.00	Ambulance Services												
96.00	Durable Medical Equipment-Rented												
97.00	Durable Medical Equipment-Sold												
98.00	Other Reimbursable (specify)												
99.00	Outpatient Rehabilitation Provider (specify)												
100.00	Intern-Resident Service (not appvd. tchnlg. prgm.)												
101.00	Home Health Agency												



**Provider Name:**  
**JOHN F. KENNEDY MEMORIAL HOSPITAL**

**SCHEDULE 10A**  
**Page 2**  
**Fiscal Period Ended:**  
**MAY 31, 2011**

[illegible]

Provider Name							Fiscal Period	Provider NPI	Adjustments		
JOHN F. KENNEDY MEMORIAL HOSPITAL							JUNE 1, 2010 THROUGH MAY 31, 2011	1477584993	10		
Report References											
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
Explanation of Audit Adjustments							As Reported	Increase (Decrease)	As Adjusted		
ADJUSTMENT TO REPORTED COSTS											
1	10A	A			1.00	7	Capital Related Costs - Building and Fixtures	\$2,252,654	\$424,421	\$2,677,075	
	10A	A			5.00	7	Administrative and General	20,500,178	(788,139)	19,712,039	
To adjust reported home office costs to agree with the Tenet Healthcare Corporation filed Home Office Cost Reports for fiscal period ended December 31, 2010 and December 31, 2011.											
42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304											

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Provider Name							Fiscal Period	Provider NPI		Adjustments
JOHN F. KENNEDY MEMORIAL HOSPITAL							JUNE 1, 2010 THROUGH MAY 31, 2011	1477584993		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
2	4A	Not Reported					Medi-Cal - Administrative Days (February 24, 2010 through July 31, 2010)	0	39	39
	4A	Not Reported					Medi-Cal - Administrative Day Rate (February 24, 2010 through July 31, 2010)	\$0.00	\$381.37	\$381.37
	4A	Not Reported					Medi-Cal - Administrative Days (August 1, 2010 through July 31, 2011)	0	9	9
	4A	Not Reported					Medi-Cal - Administrative Day Rate (August 1, 2010 through July 31, 2011)	\$0.00	\$409.38	\$409.38
3	6	Not Reported					Medi-Cal Ancillary Charges - Laboratory	\$0	\$5,419	\$5,419
	6	Not Reported					Medi-Cal Ancillary Charges - Drugs Charged to Patients	0	6,015	6,015
	6	Not Reported					Medi-Cal Ancillary Charges - Total	0	11,434	11,434
4	2	Not Reported					Medi-Cal Routine Service Charges	\$0	\$222,320	\$222,320
	2	Not Reported					Medi-Cal Ancillary Service Charges	0	11,434	11,434
5	1	Not Reported					Medi-Cal Interim Payments	\$0	\$20,274	\$20,274
To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: June 1, 2010 through May 31, 2011 Payment Period: June 1, 2010 through August 31, 2013 Report Date: September 25, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542										

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Provider Name							Fiscal Period	Provider NPI		Adjustments
JOHN F. KENNEDY MEMORIAL HOSPITAL							JUNE 1, 2010 THROUGH MAY 31, 2011	1477584993		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT										
6	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	6,507	471	6,978
	Contract 4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	2,213	98	2,311
	Contract 4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	585	(145)	440
	Contract 4A	D-1	II	XIX	47.00	4	Medi-Cal Days - NICU	1,354	202	1,556
7	Contract 6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$10,793,178	\$4,741,018	\$15,534,196
	Contract 6	D-3		XIX	52.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	10,279,948	(1,747,211)	8,532,737
	Contract 6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	3,287,469	274,771	3,562,240
	Contract 6	D-3		XIX	54.01	2	Medi-Cal Ancillary Charges - Ultrasound	1,933,118	(1,301,860)	631,258
	Contract 6	D-3		XIX	56.00	2	Medi-Cal Ancillary Charges - Radioisotope	125,131	25,954	151,085
	Contract 6	D-3		XIX	58.00	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging (MRI)	575,845	(575,845)	0
	Contract 6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	10,435,223	1,586,925	12,022,148
	Contract 6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	6,734,949	(2,720,629)	4,014,320
	Contract 6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	141,940	2,732	144,672
	Contract 6	D-3		XIX	67.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	57,884	1,186	59,070
	Contract 6	D-3		XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	11,734	(49)	11,685
	Contract 6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	259,722	12,552	272,274
	Contract 6	D-3		XIX	69.02	2	Medi-Cal Ancillary Charges - Cardiovascular Lab	552,383	990,265	1,542,648
	Contract 6	D-3		XIX	70.00	2	Medi-Cal Ancillary Charges - Electroencephalography	15,246	(1,802)	13,444
	Contract 6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	7,251,459	5,025,148	12,276,607
	Contract 6	D-3		XIX	72.00	2	Medi-Cal Ancillary Charges - Implantable Devices Charged to Patients	88,044	327,363	415,407
	Contract 6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	18,408,775	(485,243)	17,923,532
	Contract 6	D-3		XIX	74.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	402,505	53,013	455,518
	Contract 6	D-3		XIX	76.05	2	Medi-Cal Ancillary Charges - Neonatal Ancillary Services	160,928	(160,928)	0
	Contract 6	D-3		XIX	90.02	2	Medi-Cal Ancillary Charges - Ortho Clinic	199	(199)	0
	Contract 6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	1,931,580	94,961	2,026,541
	Contract 6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	73,447,260	6,142,122	79,589,382
-Continued on next page-										

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Provider Name							Fiscal Period	Provider NPI		Adjustments
JOHN F. KENNEDY MEMORIAL HOSPITAL							JUNE 1, 2010 THROUGH MAY 31, 2011	1477584993		10
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT										
-Continued from previous page-										
8	Contract 2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$30,073,996	\$2,178,550	\$32,252,546
	Contract 2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	73,447,260	6,142,122	79,589,382
9	Contract 3	E-3	VII	XIX	32.00	1	Medi-Cal Deductible	\$43,496	\$13,680	\$57,176
	Contract 3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	50,946	54,316	105,262
To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: June 1, 2010 through May 31, 2011 Payment Period: June 1, 2010 through August 31, 2013 Report Date: September 25, 2013 42 CFR 413.20, 413.24, 413.53, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541										

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<b>Provider Name</b> JOHN F. KENNEDY MEMORIAL HOSPITAL							<b>Fiscal Period</b> JUNE 1, 2010 THROUGH MAY 31, 2011			<b>Provider NPI</b> 1477584993		<b>Adjustments</b> 10
Report References												
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO OTHER MATTERS</u>												
10	Contract 1	Not Reported		Medi-Cal Credit Balances						\$0	\$37,132	\$37,132
				To recover outstanding Medi-Cal credit balances.								
				42 CFR 413.20 and 413.24								
				CMS Pub. 15-1, Sections 2300 and 2304								
				CCR, Title 22, Sections 50761 and 51458.1								